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CLASSIFICATION   RESTRICTED
SECURITY INFORMATION
CENTRAL INTELLIGENCE AGENCY

INFORMATION FROM
FOREIGN DOCUMENTS OR RADIO BROADCASTS

REPORT

CD NO.

STAT

COUNTRY	China
SUBJECT	Chinese Annotated Bibliography, Item 313 (Economic)
HOW PUBLISHED	Book
WHERE PUBLISHED	Shanghai
DATE PUBLISHED	Aug 1952
LANGUAGE	Chinese

DATE OF INFORMATION   1952

DATE DIST.   6 Jul 1953

NO. OF PAGES   1

SUPPLEMENT TO REPORT NO.

THIS IS UNEVALUATED INFORMATION

SOURCE   See below.

Title: The Problem of China's Agricultural Tax

Author: Wu Tan-ko (伍丹戈)

Publisher: Li-hsin Hui-chi T'u-shu Yung-p'in She, Shanghai, August 1952

Sponsor or
Issuing Authority: None indicated

No Pages: 98   Language: Chinese

STAT

Area of Coverage: China

Subjects Covered: Agricultural taxes.

Scholarship Evaluation: Introductory lectures on agricultural taxes for college
         students.

Review: First four chapters of this book discuss the general concept of agri-
         cultural taxes, the history of agricultural taxes and land levies in
         China, and the nature and forms of agricultural taxes. The remaining
         five chapters deal with the problems of equalizing the tax burden, the
         determination of tax rate, land assessment, taxation in kind, and the
         future of agricultural taxes.

         This book is primarily a historical and theoretical discussion of
         agricultural taxes. Although the author defends the agricultural taxes
         levied by the Central People's Government, he predicts that the pres-
         ent system will be altered as industrialization and the collectiviza-
         tion of agriculture takes place. The author predicts that agriculture
         will be collectivized, and that, following the Soviet Russian pattern,
         taxes in kind will be abandoned and replaced by income taxes.

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